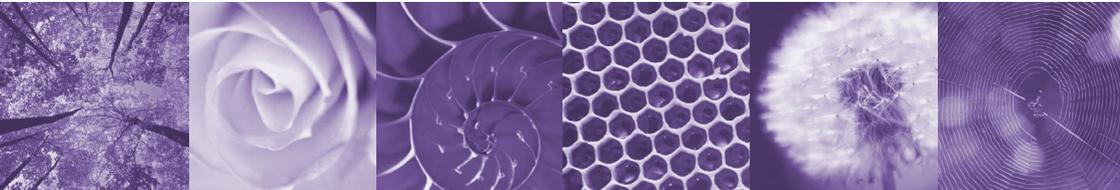


Why you need a property taxation specialist



Property transactions warrant specialist property tax advice.

If you drive a Mercedes, you take it to a Mercedes-Benz dealer for its service.

If you have a medical condition, you expect your GP to refer you to an appropriate specialist.

So why not ensure you seek out specialist property taxation advice when you're spending money on your commercial or residential property?

Complex legislation, frequently amended by Finance Acts and Statutory Instruments, requires specialist input to optimise outcomes.

Property is one of the most expensive purchases you will make; whether for business, personal, or investment use.

Too often taxpayers are under-claiming, unsure or even completely unaware of the valuable allowances, tax reliefs or exemptions to which they may be entitled.

That's where E³ Consulting comes in.

We help our clients achieve the optimum tax savings available during any project or transaction and at any stage of the property life cycle.

This includes property sale, purchase, refurbishment or new development. The savings come from:

- Capital Allowances
- Community Infrastructure Levy (CIL)
- Land Remediation Tax Relief
- Repairs and Maintenance
- VAT



E³ Consulting is an independent, multi-disciplinary practice of property tax specialists.

We have been providing award-winning tax consultancy services to a wide range of property developers, investors, occupiers, tenants, private clients and professional advisors since 2003.

Evaluate, Evolve, Enhance

We start from first base principles rather than preconceived "solutions".

Using our "3Es" philosophy we:

Evaluate the property tax opportunities;

Evolve our clients' claims, procedures and methods, to;

Enhance the resulting tax savings.

What makes us different?

Our ethos is based upon delivering value for money property tax advice to our clients. We achieve this through our rigorous approach to claims and attention to detail, both in scrutiny of project costs and through our detailed surveys of clients' properties.

Our specialist team

Our team is drawn from surveying, taxation, property, construction, law and former HM Revenue and Customs (HMRC) personnel, creating a unique blend of skills. This multi-disciplinary experience enables us to deliver a better understanding of the issues faced in any property transaction.

Attention to detail

Our meticulous attention to detail, built-in quality measures and strict sign-off process, ensures client confidence in our high-quality, robust results.

This starts with our free no obligation HealthCheck, thorough data review, analysis and delivery of your detailed advisory letter or claim report.

E³ Consulting is a leading provider of independent property taxation advice to projects across the UK.

Our unique collaborative approach means our team engages clients with confidence, expertise and integrity to achieve real savings.

Our services cover:

Capital Allowances

Capital Allowances enable UK taxpayers to obtain tax relief for expenditure on certain fixed assets within all commercial and some residential properties.

These allowances are claimable on new or historic property expenditure: when purchasing existing or second-hand buildings and/or constructing new builds, extensions, fitting out or refurbishments.

Community Infrastructure Levy

CIL is a planning levy charge that individuals and developers must pay to the local council (where adopted), to support a project's community infrastructure requirement.

In some instances exemptions may be available for part, or all, of a project's CIL liability. We help clients reduce or remove CIL liability, within the context of CIL legislation, or just validating the calculations.

Dispute Resolution

Our team has a proven track record in dispute resolution in relation to property tax matters.

We advise where clients and/or their advisors have an outstanding or ongoing HMRC enquiry (including those under COP8 or COP9); are subject to professional negligence litigation or threat of litigation; or require a second opinion on a tax relief claim.

Land Remediation Tax Relief

Land Remediation Tax Relief provides up to 150% tax relief on qualifying expenditure incurred in the cleaning up of contaminated or long-term derelict land. It can help significantly reduce the costs of undertaking regeneration projects throughout the UK for corporate taxpayers.

Repairs and Maintenance

Straight forward repairs or 'like for like' replacements are an allowable revenue expense - 100% deductible from taxable profits in the same year.

Too often repairs expenditure is not fully considered or analysed, resulting in overpayment of tax.

VAT on Property and Construction

VAT is a significant area of business risk. Large sums are involved, the rules are complex and ever-changing, and HMRC's approach isn't always predictable.

At a rate of 20%, VAT can turn an expected profit to a substantial loss, or a marginal project to a highly rewarding one. We advise on site assembly, transfers of going concerns (TOGCs), and Capital Goods Scheme, as well as VAT mitigation and registrations.

Our tailored approach

E³ Consulting treats every client and project with equal respect, precision and thoroughness, regardless of size.

From proposal through to delivery of final reports and acceptance by HMRC or Local Planning Authority, our bespoke methodologies are applied rigorously, and to a high standard; to safeguard our clients' best interests, whatever the nature, scope or value of the project.



Private, Non-Resident Landlord (NRL), Edinburgh

E³ Consulting was appointed by this NRL to optimise the Capital Allowances on their £13.2m purchase of a newly refurbished, 48,500 sq ft Grade A office space in central Edinburgh. Tax relief identified exceeded 30% of the purchase price.



Private Client, London

E³ Consulting advised this family on VAT and Community Infrastructure Levy issues relating to a high-end private residential scheme in North London. We achieved zero-rating on the redevelopment - saving approximately £700,000 of VAT and gaining a self-build CIL exemption of over £175,000.



Offshore Family Office, Dorset and North Wales

This private client was at the point of conceding to HMRC over a £310,000 Repairs and Maintenance claim on two properties in Dorset and North Wales. After negotiations we were able to reinstate the £310,000 claim, and identified a further £95,000 of unclaimed Repairs and Capital Allowances.



Delin Capital, Portfolio, Midlands and North

This investment client appointed E³ Consulting to undertake Capital Allowances claims on their purchase of a £75m portfolio of five logistics warehouses throughout the UK. We identified over £17m of tax relief, resulting in approximate tax savings of £3.4m.



Montpelier Estates, West Midlands

E³ Consulting was appointed after reviewing the project cost data sent to us by Montpelier. The claim for this former metal mill site ended up far higher than expected, achieving £720,000 tax savings, after E³ analysed the full project data, instead of relying upon the pre-sifted data initially provided by the client.



LandSec, Piccadilly Lights, London

This commercial developer appointed E³ Consulting to optimise the Capital Allowances on the £10m refurbishment of the Piccadilly Lights multimedia screens. We identified over 85% of the expenditure as qualifying for tax relief - resulting in a tax saving in excess of £1.7m.

Who uses E³ Consulting?

We are very proud of our extensive client base, which includes private individuals, family offices, REITs, Owner Managed Businesses and investors or occupiers from FTSE350 through to FTSE100 firms. Approximately a third of our clients are Non-Resident Landlords, operating from various international tax jurisdictions.

Why do clients use us?

Our diverse sector experience enables the team to draw on past projects and use our expert knowledge to provide timely, yet tailored, independent property tax advice and comprehensive tax saving solutions to our clients.

Clients are consistently delighted by our:

- High level of specialist knowledge
- Practical expertise
- Collaborative approach to working with them and their tax and project advisors
- Time investment to ensure client understanding of complex legislation
- Outstanding results in optimising their tax savings

Our sectors:



Advisory



Automotive



Healthcare



Hospitality



Industrial



Leisure



Logistics



Office



Power/Utilities



Regeneration



Residential



Retail



Rural



Student
Accommodation



Alun Oliver MCIM MBA FRICS, E³ Consulting Managing Director, is a recognised expert in property tax including Capital Allowances, Land Remediation Tax Relief, Repairs and Maintenance and Community Infrastructure Levy (CIL).

Alun regularly speaks on property taxation at conferences throughout the UK and Europe and has authored many technical articles and papers.

He has over 25 years experience in this complex field and has advised across all property sectors; from petro-chemical, energy and utilities through to automotive, logistics, student accommodation, healthcare, leisure and hospitality.

He is an active member of the Royal Institution of Chartered Surveyors (RICS) and a former South East Regional Chair.

Our team of property taxation specialists delivers optimised taxation savings from property

expenditure, supporting our clients in building strong businesses, managing tax risk and helping to maximise investment performance.

E³ also actively supports a range of charitable causes - locally and nationally, with staff given volunteer days each year.



To discuss any property taxation issues, or to arrange a free HEALTHCHECK review to determine what tax savings may be locked inside your property expenditure please contact us!



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